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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
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September 25, 2008

Susan Houser, Executive Director
Legal Services of Eastern Missouri
4232 Forest Park
St. Louis, MO 63108

RE: Desk Review of Legal Services of Eastern Missouri, Supportive Housing Program,
Contract #54932, Contract Amount \$78,390, CFDA #14.235
(Project #2008-HOM21)

Dear Ms. Houser:

We have conducted a desk review of the Legal Services of Eastern Missouri (Agency), a not-for-profit organization, Supportive Housing Program (SHP), for the period December 1, 2006 through November 30, 2007. The scope of a desk review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of the Agency. A desk review does not entail a site visit to the agency.

Our desk review was completed on April 10, 2007. It included a review of the contract and inquiries made with the Agency. The objective of the program is assist clients with legal challenges such as outstanding warrants, credit problems, or unresolved disputes with previous landlords in obtaining and maintaining permanent housing. Assistance is also provided to increase their skills and income.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis department of Human Services (DHS) to provide fiscal monitoring to all grant sub-recipients.

The Agency was required to have an A-133 Audit for the year ending December 31, 2006. We reviewed the A-133 Audit on May 22, 2007. The audit had no reportable conditions or no instances of noncompliance material to the financial statements.

We found no evidence to suggest that the Agency did not comply with Federal (including OMB Circular A-133), state and local DHS-SHP compliance requirements.

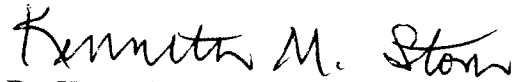
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If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Respectfully,

A handwritten signature in black ink that reads "Kenneth M. Stone". The signature is written in a cursive, flowing style.

Dr. Kenneth M. Stone, CPA

Internal Audit Executive

cc: Pat Brennan, Fiscal Manager, DHS
Antoinette Triplett, Program ManagerII, Homeless Services, DHS